

IN THE UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
----- x

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 12, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14147 (SPCP Group LLC/Textron Fastening Systems/Goldman Sachs Credit Partners L.P.) ("Statement Of Disputed Issues - SPCP Group LLC/Textron Fastening Systems/Goldman Sachs Credit Partners L.P.") (Docket No. 11395) [a copy of which is attached hereto as Exhibit D]
- 2) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14134 (SPCP Group, L.L.C. As Assignee Of Key Plastics LLC) ("Statement Of Disputed Issues - SPCP Group, L.L.C. As Assignee Of Key Plastics LLC") [a copy of which is attached hereto as Exhibit E]
- 3) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 6956 (Jpmorgan Chase Bank, N.A., As Assignee Of The Goodyear Tire & Rubber Company) ("Statement Of Disputed Issues - Jpmorgan Chase Bank, N.A., As Assignee Of The Goodyear Tire & Rubber Company") (Docket No. 11401) [a copy of which is attached hereto as Exhibit F]
- 4) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 7247 (Exxonmobil Oil Corporation") (Docket No. 11402) [a copy of which is attached hereto as Exhibit G]

- 5) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 6407 (United Telephone Company Of Ohio) (Docket No. 11403) [a copy of which is attached hereto as Exhibit H]
- 6) Debtors' Statement Of Disputed Issues With Respect Tot Proof Of Claim Number 2773 (Siemens VDO Automotive, Inc.) (Docket No. 11404) [a copy of which is attached hereto as Exhibit I]
- 7) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 13183 (Yazaki North America, Inc.) (Docket No. 11405) [a copy of which is attached hereto as Exhibit J]
- 8) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11743 (TI Group Automotive Systems, LLC) ("Statement Of Disputed Issues - TI Group Automotive Systems, LLC") (Docket No. 11410) [a copy of which is attached hereto as Exhibit K]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit L hereto via overnight mail:

- 9) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14147 (SPCP Group LLC/Textron Fastening Systems/Goldman Sachs Credit Partners L.P.) ("Statement Of Disputed Issues - SPCP Group LLC/Textron Fastening Systems/Goldman Sachs Credit Partners L.P.") (Docket No. 11395) [a copy of which is attached hereto as Exhibit D]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit M hereto via overnight mail:

- 10) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 14134 (SPCP Group, L.L.C. As Assignee Of Key Plastics LLC) ("Statement Of Disputed Issues - SPCP Group, L.L.C. As Assignee Of Key Plastics LLC") [a copy of which is attached hereto as Exhibit E]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit N hereto via overnight mail:

- 11) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 6956 (Jpmorgan Chase Bank, N.A., As Assignee Of The Goodyear Tire & Rubber Company) ("Statement Of Disputed Issues - Jpmorgan Chase Bank, N.A., As Assignee Of The Goodyear Tire & Rubber Company") (Docket No. 11401) [a copy of which is attached hereto as Exhibit F]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via overnight mail:

- 12) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 7247 (Exxonmobil Oil Corporation") (Docket No. 11402) [a copy of which is attached hereto as Exhibit G]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight mail:

- 13) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 6407 (United Telephone Company Of Ohio) (Docket No. 11403) [a copy of which is attached hereto as Exhibit H]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via overnight mail:

- 14) Debtors' Statement Of Disputed Issues With Respect Tot Proof Of Claim Number 2773 (Siemens VDO Automotive, Inc.) (Docket No. 11404) [a copy of which is attached hereto as Exhibit I]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 15) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 13183 (Yazaki North America, Inc.) (Docket No. 11405) [a copy of which is attached hereto as Exhibit J]

On December 12, 2007, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight mail:

- 16) Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11743 (TI Group Automotive Systems, LLC) ("Statement Of Disputed Issues - TI Group Automotive Systems, LLC") (Docket No. 11410) [a copy of which is attached hereto as Exhibit K]

Dated: December 21, 2007

/s/ *Elizabeth Adam*

Elizabeth Adam

State of California  
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 21st day of December, 2007, by  
Elizabeth Adam, personally known to me or proved to me on the basis of satisfactory  
evidence to be the person who appeared before me.

Signature: /s/ *Leanne V. Rehder*

Commission Expires: 3/2/08

## EXHIBIT A

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## **EXHIBIT D**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
: :  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
: :  
Debtors. : (Jointly Administered)  
: :  
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 14147 (SPCP GROUP LLC/TEXTRON FASTENING  
SYSTEMS/GOLDMAN SACHS CREDIT PARTNERS L.P.)**

("STATEMENT OF DISPUTED ISSUES – SPCP GROUP LLC/TEXTRON FASTENING  
SYSTEMS/GOLDMAN SACHS CREDIT PARTNERS L.P.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,  
including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-  
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this  
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To  
Proof of Claim Number 14147 (the "Proof of Claim") filed by SPCP Group, LLC, as  
Assignee of Textron Fastening Systems, Inc. ("Claimant") and subsequently transferred

to Goldman Sachs Credit Partners L.P. ("Transferee," and together with Claimant, the "Claimants") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 14147 ("Proof of Claim No. 14147") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$5,430,121.66 for goods sold (the "Claim").

3. On October 11, 2006, Claimant transferred Proof of Claim No. 14147 to Transferee pursuant to a notice of transfer (Docket No. 5271).

4. On October 26, 2007, the Debtors objected to Proof of Claim No. 14147 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

5. On November 26, 2007, Claimant filed its Response To Debtors' Twenty-Second Omnibus Objection (Docket No. 11083), Response Of Textron Fastening

Systems, Inc. to Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. §502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims (B) Equity Claims, (C) Insufficiently Documented Claims (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders (the "Response").

#### Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 14147

6. Claimant asserts in Proof of Claim No. 14147 that DAS LLC owes Claimant a total of \$5,430,121.66 for goods sold. DAS LLC has reviewed the information attached to the Proof of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, these specific invoice payments totaling \$504,336.58 should be subtracted from the amount claimed.

8. The prices detailed on certain of the Claimant's invoices are higher than the prices that are listed in Delphi's purchase orders. The purchase orders reflect the contractual pricing. Therefore, \$22,714.95 should be subtracted from the amount of the Proof of Claim.

9. Claimant seeks \$30,000.00 in amounts owed based on the sale of goods for which it did not provide proofs of delivery and for which the Debtors have no

proof of receipt of those goods. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." Because Claimant has not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods associated with the following invoices:

<u>Invoice Number</u>	<u>Invoice Amount</u>
513923	\$67.76
513924	\$129.04
523927	\$393.20
524275	\$3,538.80
524505	\$2,162.60
399858	\$195.60
424358	\$1,520.00
462088	\$979.42
463624	\$795.00
464912	\$2,250.00
470451	\$877.52
471596	\$5,000.00
471597	\$5,000.00
391820	\$1,354.25
394728	\$500.00
40440364	\$359.61
421231	\$129.13

418061	\$414.00
430075	\$106.36
430952	\$129.13
432225	\$65.58
432355	\$129.13
435263	\$129.13
436895	\$661.20
443789	\$129.13
454897	\$191.58
457277	\$308.11
464899	\$404.74
479375	\$1,066.45
481266	\$912.26
488012	\$101.27
TOTAL:	\$30,000.00

Therefore, the \$30,000.00 asserted with respect to the aforementioned Invoice Numbers should not be included in the claim.

10. The Proof of Claim includes invoices for materials that were returned by the Debtors in the ordinary course of business. Therefore, \$50,512.05 should be subtracted from the amount claimed.

11. The Proof of Claim includes invoices in the aggregate amount of \$306,460.18 for material surcharge discrepancies and other items that the Debtors cannot verify. Therefore, \$306,460.18 should be subtracted from the amount claimed.

12. Claimant seeks \$17,153.27 in amounts owed by Delphi's Oshawa facilities. Oshawa is a Canadian entity that is not one of the Debtors in the above-captioned Chapter 11 cases. Therefore, \$17,153.27 cannot be claimed against the Debtors and that amount should be subtracted from the amount claimed.

13. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$5,430,121.66
<u>Modifications</u>	Paid Invoices
	Price Discrepancies
	Invoices Without Proof of Delivery
	Rejected Materials
	Unverified Invoices
	Asserted Against Non-Debtor Entity
<u>Reconciled Amount</u>	\$4,498,944.63

14. Debtors do not dispute that the remaining \$4,498,944.63 of Proof of Claim No. 14147 should be allowed as an unsecured non-priority claim against DAS LLC.

#### Reservation Of Rights

15. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures

Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof of Claim No. 14147 in the amount of \$4,498,944.63 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, et al.  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza, Suite 3335  
New York, New York 10119  
(212) 594-5000

## **EXHIBIT E**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

TOGUT, SEGAL & SEGAL LLP  
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
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(212) 594-5000  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, *et al.* :  
: Debtors. : (Jointly Administered)  
: -----X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH  
RESPECT TO PROOF OF CLAIM NUMBER 14134  
(SPCP GROUP, L.L.C. AS ASSIGNEE OF KEY PLASTICS LLC)**

("STATEMENT OF DISPUTED ISSUES – SPCP GROUP, L.L.C.  
AS ASSIGNEE OF KEY PLASTICS LLC")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 14134 (the "Proof Of Claim") asserted by SPCP Group, L.L.C., as Assignee of Key Plastics LLC ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 14134 ("Proof Of Claim No. 14134") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$511,656.31 for goods sold and delivered (the "Claim").

3. Claimant has also asserted a reclamation claim on account of a portion of the Claim.

4. On July 13, 2007, the Debtors objected to Proof of Claim No. 14134 pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

5. The Nineteenth Omnibus Claims Objection seeks to reduce and reclassify Proof of Claim No. 14134 to be allowed: (a) as a general unsecured claim in the amount of \$161,030.37 and (b) as a reclamation claim in the amount of \$4,011.27.

6. On August 9, 2007, Claimant filed the Response And Objection of SPCP Group, L.L.C. To Debtors' Nineteenth Omnibus Objection (Docket No. 8967) (the

"Response"). The Response asserts that Proof of Claim No. 14134 should be allowed as filed.

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 14134

7. Claimant asserts in Proof Of Claim No. 14134 that DAS LLC owes Claimant a total of \$511,656.31 as a general unsecured claim. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

8. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$98,843.95 should be subtracted from the amount claimed.

9. During the weeks before the Petition Date, Delphi implemented advance payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all of DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the

invoices came due. Here, the Debtors made several wire payments in the total amount of \$268,012.36 that were not accounted for in the Proof of Claim. Therefore \$268,012.36 should be subtracted from the amount claimed.

10. The prices detailed on certain purchase orders are lower than the prices detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$12,905.13 should be subtracted from the amount of the Proof of Claim.

11. Invoice Nos. 20051228, 20051253, 20051346, 20051367 and 20051490 were calculated by Claimant using a monetary exchange rate from Euros to Dollars other than the rate in effect on the Petition Date. Therefore, \$4,852.85 should be subtracted from the amount claimed.

12. The Debtors' reconciliation of Proof of Claim No. 14134 includes an increase in the claim in the amount of \$52,000.00, which amount was not reflected on the Debtors' schedules of liabilities, but is reflected in the Debtors' account payable system as owing to Claimant on account of an obligation arising on or about September 15, 2005.

13. SPCP Group, L.L.C., As Assignee of Key Plastics LLC claimed \$14,000.38 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries and the Debtors do not have proofs of delivery for those goods. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimant has not provided these proofs of delivery, DAS LLC does not

have a record of receiving the goods associated with Invoice No. 157518, 158556 and 158690, and therefore the \$14,000.38 asserted with respect to Invoice No. 157518, 158556 and 158690 should not be included in the claim.

14. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$511,656.31
<u>Modifications</u>	Paid Invoices
	(\$98,843.95)
	Pre-petition Over Payments
	(\$268,012.36)
	Price Discrepancies
	(\$12,905.13)
Exchange Rate Conversion	(\$4,852.85)
	\$52,000.00
Amount to be Added to Schedules of Liabilities	
Invoices Without Proofs Of Delivery	(\$14,000.38)
<u>Reconciled Amount</u>	\$165,041.64

15. Debtors do not dispute that the remaining \$165,041.64 of Proof Of Claim No. 14134 should be allowed: (a) \$161,030.37 as an unsecured non-priority claim, and (b) \$4,011.27 as a reclamation claim against DAS LLC.

#### Reservation Of Rights

16. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For

Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 14134 in the amount of \$165,041.64 as a general unsecured non-priority claim for \$161,030.37 and as a reclamation claim for \$4,011.27 against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, *et al.*  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
New York, New York 10119  
(212) 594-5000

## **EXHIBIT F**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

TOGUT, SEGAL & SEGAL LLP  
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 6956 (JPMORGAN CHASE BANK, N.A.,  
AS ASSIGNEE OF THE GOODYEAR TIRE & RUBBER COMPANY)**

("STATEMENT OF DISPUTED ISSUES – JPMORGAN CHASE BANK, N.A., AS  
ASSIGNEE OF THE GOODYEAR TIRE & RUBBER COMPANY")

Delphi Automotive Systems LLC ("DAS LLC") and certain of its  
subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned  
cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the  
"Statement Of Disputed Issues") With Respect To Proof Of Claim Number 6956 (the  
"Proof Of Claim") filed by The Goodyear Tire & Rubber Company ("Claimant") and  
respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On May 26, 2006, Claimant filed proof of claim number 6956 ("Proof Of Claim No. 6956") against DAS LLC. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$1,332,006.89 for goods sold and delivered (the "Claim").

3. On May 26, 2006, Claimant transferred Proof of Claim No. 6956 to JPMorgan Chase Bank, N.A. pursuant to a notice of transfer (DAS LLC Docket No. 17).

4. On October 26, 2007, the Debtors objected to Proof of Claim No. 6956 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

5. On November 20, 2007, Claimant filed the Response of Goodyear Tire & Rubber Company To The Debtors' Twenty-Second Omnibus Objection To Certain Claims Subject To Modification (Docket No. 10999) (the "Response").

Disputed Issues

A. DAS LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 6956

6. Claimant asserts in Proof Of Claim No. 6956 that DAS LLC owes Claimant a total of \$1,332.006.89 as a general unsecured claim. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

7. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$18,208.25 should be subtracted from the amount claimed.

8. The prices detailed on certain purchase orders are lower than the price detailed on the Claimant's invoices. The purchase orders reflect the contractual pricing. Furthermore, Claimant's Proof Claim failed to recognize charges that Delphi disputed and debit memos that were issued for Claimant's account. Consequently, \$41,642.45 should be subtracted from the amount of the Proof of Claim.

9. Claimant claimed \$46,753.66 in amounts owed based on the sale of goods for which it did not provide proofs of deliveries and for which the Debtors do not have proofs of delivery. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimant has not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods associated with Invoice No. 50044650/644247, 93927491/767360, 93215265/130800, 93215266/130800, 93512004/398595, 93514570/400671, 93515443/401529, 936183368/314753,

93659950/528213, 93662602/531722, 93801966/581883, 93818152/626909,  
93931564/773384, 93931565/773384, 93931567/773384, 93954429/793297,  
93606432/477098, 50038753/93820088, 50038753/93837529, 50038753/93832571,  
50038753/93840823, 50038753/93787405, 500358753/93791180, 50038753/93804792,  
50038753/93799300, 50038753/93809333, 50044684/93877025, 5044684/93888098,  
50044684/93895715, 50044684/93899388, 50050113/747848, 50050113/747848,  
50050113/750768, 50050113/750768, 50050113/757133, 50050113/786041,  
50050113/759610, 50050113/778870, 50050113/778870, 50050113/778870,  
50011111/93464253 and 50061342/867064 (the "Invoices"), and therefore the \$46,753.66  
asserted with respect to Invoices should not be included in the claim.

10. In addition, the Claim must also be reduced by an additional \$5,283.90, due to documentation issues. These issues include price discrepancies, off set of accounts payable and various other deficiencies in the documentation provided by Claimant. Therefore, \$5,283.90 should be subtracted from the amount claimed.

11. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$1,332,006.89
<u>Modifications</u>	Paid Invoices (\$18,208.25)
	Price Discrepancies (\$41,642.45)
	Proofs of Delivery (\$46,753.66)
	Books & Records (\$5,283.90)
<u>Reconciled Amount</u>	\$1,220,118.63

12. Debtors do not dispute that the remaining \$1,220,118.63 of Proof Of Claim No. 6956 should be allowed against DAS LLC.

Reservation Of Rights

13. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claims and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 6956 in the amount of \$1,220,118.63 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, *et al.*  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
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(212) 594-5000

## **EXHIBIT G**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

TOGUT, SEGAL & SEGAL LLP  
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al. :  
: Debtors. : (Jointly Administered)  
: ----- X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF  
OF CLAIM NUMBER 7247 (EXXONMOBIL OIL CORPORATION)**

("STATEMENT OF DISPUTED ISSUES – EXXONMOBIL OIL CORPORATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 7247 (the "Proof Of Claim") filed by ExxonMobil Oil Corporation ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On June 1, 2006, Claimant filed proof of claim number 7247 ("Proof Of Claim No. 7247") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$192,937.77 for goods sold (the "Claim").

3. On August 24, 2007, the Debtors objected to the Proofs of Claims pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 14, 2007, Claimant filed the Response Of ExxonMobil Oil Corporation To Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9364) (the "Response").

Disputed Issues

A. Debtors Do Not Owe Claimant The Amount Asserted In Proof Of Claim Number 7247

5. Claimant asserts in Proof Of Claim No. 7247 that Debtors owe Claimant a total of \$192,937.77 for goods sold. The Debtors have reviewed the information attached to the Proof Of Claim and the Response and dispute that they owe the amount asserted in the Proof of Claim.

6. Based upon the Debtors' accounts payable records, a portion of the invoices that were listed in the Proof of Claim have been paid. The Debtors' records indicate that check number 674508, dated October 4, 2005, satisfied 8 invoices in the aggregate amount of \$172,428.88, and that check number 667797, dated September 2, 2005, satisfied 3 invoices in the aggregate amount of \$6,998. Therefore, \$179,426.88 should be subtracted from the amount claimed.

7. On August 11, 2005 the Debtors issued a wire transfer to Claimant for \$897,072.11 as a cash in advance payment for invoices beginning on September 1, 2005 and continuing until October 7, 2005. The Debtors' records indicate that the wire payment inadvertently overpaid Claimant by \$6,749. Therefore, \$6,749 should be subtracted from the amount claimed.

8. The Debtors recognize a credit in favor of Claimant in the amount of \$591.07 on account of unapplied balances due to Claimant, which resulted from an inability to match payments to invoices.

9. After taking into account the above-referenced modifications to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$192,937.77
<u>Modifications</u>	Paid Invoices	\$179,426.88
	Wire Transfer Overpayment	\$6,749.00
	Net Adjustment for Cash Applications	(\$591.07)
<u>Reconciled Amount</u>		\$7,352.96

10. Debtors do not dispute that the remaining \$7,352.96 of Proof Of Claim No. 7247 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 7247 in the amount of \$7,352.96 as a general

unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, et al.  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
New York, New York 10119  
(212) 594-5000

## **EXHIBIT H**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

TOGUT, SEGAL & SEGAL LLP  
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
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Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
:  
In re : Chapter 11  
:  
DELPHI CORPORATION, et al. : Case No. 05-44481 (RDD)  
:  
Debtors. : (Jointly Administered)  
:  
-----X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH  
RESPECT TO PROOF OF CLAIM NUMBER 6407  
(UNITED TELEPHONE COMPANY OF OHIO)**

("STATEMENT OF DISPUTED ISSUES – UNITED TELEPHONE  
COMPANY OF OHIO")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,  
including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-  
possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this  
Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To  
Proof Of Claim Number 6407 (the "Proof Of Claim") filed by United Telephone  
Company of Ohio ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On May 22, 2006, Claimant filed proof of claim number 6407 ("Proof Of Claim No. 6407") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$289,254.87 for telephone services provided (the "Claim").

3. On August 24, 2007, the Debtors objected to Proof of Claim No. 6407 pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 29, 2007, Claimant filed the Response of United Telephone Company of Ohio To Debtors' Twentieth Omnibus Objection To Claims (Docket No. 9447) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 6407

5. Claimant asserts in Proof Of Claim No. 6407 that Delphi owes Claimant a total of \$289,254.87 as a general unsecured claim. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. Based upon Delphi's various accounts payable records, a portion of the invoices reflected in the Proof of Claim have been paid. Therefore, \$176,523.65 should be subtracted from the amount claimed.

7. Moreover, \$4,366.85 sought by Claimant for telephone service pertains to periods after the Debtors closed the subject account, so these services were not provided to the Debtors. Therefore, \$4,366.85 should be subtracted from the amount of the Proof of Claim.

8. Debtors' Books and Records reflect \$11,162.11 is owed to Claimant and should therefore be added to the amount of the Proof of Claim.

9. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>	\$289,254.87
<u>Modifications</u>	Paid Invoices (\$176,523.65)
	Billed After Account Was Closed (\$4,366.85)
	Unclaimed Payables \$11,162.11
<u>Reconciled Amount</u>	\$119,526.48

10. Debtors do not dispute that the remaining \$119,526.48 of Proof Of Claim No. 6407 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 6407 in the amount of \$119,526.48 as a general unsecured non-priority claim against the estate of DAS LLC, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, *et al.*  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
New York, New York 10119  
(212) 594-5000

## **EXHIBIT I**

**Hearing Date: February 7, 2008**  
**Hearing Time: 10:00 a.m. (Prevailing Eastern Time)**

TOGUT, SEGAL & SEGAL LLP  
Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
In re : Chapter 11  
: Case No. 05-44481 (RDD)  
DELPHI CORPORATION, et al. :  
: Debtors. : (Jointly Administered)  
: ----- X

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO**  
**PROOF OF CLAIM NUMBER 2773 (SIEMENS VDO AUTOMOTIVE, INC.)**

("STATEMENT OF DISPUTED ISSUES -SIEMENS VDO AUTOMOTIVE, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 2773 (the "Proof Of Claim") filed by Siemens VDO Automotive, Inc. (the "Claimant" or "Siemens") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On April 26, 2006, Claimant filed proof of claim number 2773 ("Proof Of Claim No. 2773") against "Delphi Corporation, et al." The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$2,291,767.58 for the sale of goods and for services performed (the "Claim").

3. On October 26, 2007, the Debtors objected to Proof of Claim No. 2773 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification that are Subject to Prior Orders, and Modified Claims Asserting Reclamation that are Subject to Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

4. On November 20, 2007, Claimant filed the Response of Siemens VDO Automotive Canada Inc., f/k/a Siemens VDO Automotive, Inc. to Debtors' Twenty-Second Omnibus Objection Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate And Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books And Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claims

Subject to Modification, Modified Claims Asserting Reclamation, Claims Subject to Modification That are Subject to Prior Orders, and Modified Claims Asserting Reclamation That are Subject to Prior Orders (Docket No. 10990) (the "Response").

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 2773

5. Claimant asserts in Proof Of Claim No. 2773 that Delphi owes Claimant a total of \$2,291,767.58 for goods sold and services performed. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof Of Claim.

6. Based upon the Debtors' records, Adam Opel GmbH, a European subsidiary of General Motors, paid Siemens VDO Automotive, Inc. €534,118 in early 2004 to resolve any cancellation issues with respect to the Delta 1 Engine Cooling Fan Assembly Program, which is part of the amount sought in Proof Of Claim No. 2773. Therefore, the charges underlying Debit Note # 2045001226 and Debit Note # 2045001227 have been paid, and the related interest charges reflected in Debit Note # 2045001228 are not owing, and \$1,911,669.08 should be subtracted from the amount of the claim.

7. The Debtors and Siemens have previously agreed that no cancellation damages are owing to Siemens on account of the GMT370 program. In connection with this program, the Debtors had a change of technical specifications and asked Siemens to provide a price quotation for the revised specifications for motors to be provided by Siemens. When Siemens was unable to offer a competitive bid, the Debtors turned to a supplier in Asia and asked Siemens to provide product on a short-

term basis due to an issue with that supplier which delayed the date when the supplier could start production. Siemens did not dispute the need to switch suppliers and the change of suppliers was conducted in an orderly and businesslike manner.

8. Siemens provided calculations to the Debtors, estimating the amount of cancellation damages that would be owing if the Debtors did not purchase the product needed on a short-term basis. The parties' understanding was that the Debtors would owe Siemens a cancellation charge of \$610,000 only if the Debtors stopped buying parts from Siemens prior to the end of a 21 week period. The Debtors and Siemens further agreed that the Debtors would not owe Siemens any cancellation charge if the Debtors ordered product from Siemens for a period longer than the 21 week period contemplated by the graph titled "Cancellation Payment Curve", annexed to Proof of Claim 2773.

9. Ultimately the Debtors ordered from Siemens the product they had committed to buy from Siemens beyond the 21 week period and obtained the balance from their other supplier, as anticipated and as agreed to with Siemens. At a subsequent meeting that took place on or about March 9, 2005, the Debtors and Siemens agreed that no cancellation damages were owing and discussed new opportunities for Siemens with the Debtors. Therefore \$302,684.48 should be subtracted from the amount of the claim.

10. The Debtors do not owe Siemens \$77,414.02 in connection with the GM562-T part. The Debtors and Siemens entered into a long-term requirements contract for the supply of HVAC blower motors, which lapsed by its own terms. The Debtors subsequently obtained a price/performance extension from Siemens. The Debtors' customer for this product later reduced its volume requirements, causing the

Debtors to have a good faith change of requirements. The Debtors timely notified Siemens of their changed needs, but Siemens, apparently, for its own convenience, had by then ordered product and built product on an expedited basis and ahead of schedule.

11. To accommodate any resulting grievance on Siemens' part, the Debtors asked Siemens to complete the form titled "Delphi Thermal Supplier Cancellation Claim Form PCL 287-1", which is annexed to the Proof of Claim and referred to on page 4 of the Response. The Debtors sought thereby to give Siemens an opportunity to quantify costs associated with the changes to the program. The Debtors concluded then, as they did when reviewing this aspect of Proof of Claim 2773 in connection with the Twenty-Second Omnibus Claims Objection, that because the Debtors timely notified Siemens of their good faith change in requirements, which was caused by its customer's changed requirements, the Debtors are not responsible for \$77,414.02. Based on the foregoing, \$77,414.02 should be subtracted from the amount of the claim.

12. After taking into account the above-referenced deductions to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$2,291,767.58
<u>Modifications</u> <sup>1</sup>	Resolved by Payment from Adam Opel GmbH	\$1,911,669.08
	No Cancellation Damages Owed	\$302,684.48
	Timely Notification of Changed Needs	\$77,414.02
<u>Reconciled Amount</u>		\$0

13. Debtors dispute the entire \$2,291,767.58 of Proof Of Claim No. 2773.

Therefore, Proof Of Claim No. 2773 should be expunged.

Reservation Of Rights

14. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

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<sup>1</sup> Figures based upon Claimant's currency conversion rates. The Debtors reserve all of their rights regarding such rates.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) expunging Proof Of Claim No. 2773, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI COPORATION, et al.  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
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New York, New York 10119  
(212) 594-5000

## **EXHIBIT J**

Hearing Date: February 7, 2008  
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP

Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
New York, New York 10119  
(212) 594-5000  
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Delphi Legal Information Website:  
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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re: :  
: Chapter 11  
DELPHI CORPORATION, *et al.*, : Case No. 05-44481 [RDD]  
: Debtors. : Jointly Administered  
: :  
-----x

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 13183 (YAZAKI NORTH AMERICA, INC.)**

("STATEMENT OF DISPUTED ISSUES – YAZAKI NORTH AMERICA, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 13183 (the "Proof Of Claim") filed by Yazaki North America, Inc. ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 31, 2006, Claimant filed proof of claim number 13183 ("Proof Of Claim No. 13183") against Delphi for goods sold and services performed. The Proof Of Claim asserts (i) an unsecured non-priority claim in the amount of \$1,084,784.98; and (ii) a claim secured by a right of setoff in the amount of \$399,728.03, aggregating a total of \$1,484,512.92<sup>1</sup> (the "Claim").

3. The Debtors and Claimant are attempting to reconcile the Claim and the amount that Claimant allegedly owes the Debtors (the "Receivable"). The Claimant has asserted that it owes the Debtors approximately \$399,728.03. Effectuating a setoff of the Receivable might result in a substantial reduction of the Claim.

4. On October 26, 2007, the Debtors objected to Proof of Claim No. 13183 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And

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<sup>1</sup> The Proof Of Claim appears to contain a minor computation error. The aggregate amount sought as asserted by the Claimant does not equal the sum of the secured and unsecured portions listed on the Proof Of Claim. The correct total is \$1,484,513.01.

Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738).

Disputed Issues

A. Delphi Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 13183

5. Claimant asserts in Proof Of Claim No. 13183 that Delphi owes Claimant a total of \$1,484,512.92<sup>2</sup> for goods sold and services provided. Delphi has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

6. The prices detailed on certain purchase orders are lower than the prices detailed on Claimant's invoices. The purchase orders reflect the contractual pricing. Therefore, \$638,043.62 should be subtracted from the amount of the Proof Of Claim.

7. Furthermore, because the Claimant has asserted its right to setoff, the Debtors and Claimant must reconcile both the Receivable and Claim. Although the Debtors have endeavored to do so, the reconciliation is not complete because, among other reasons, information concerning the Claim is not complete. Based upon information available to date, the Claim totals \$586,568.38. The Debtors have objected to the Claim to preserve their rights if the Debtors and Claimant cannot come to a resolution of the Claim and Receivable.

Reservation Of Rights

8. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For

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<sup>2</sup> See footnote 1.

Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, *et al.*  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
New York, New York 10119  
(212) 594-5000

## **EXHIBIT K**

Hearing Date: February 8, 2008  
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

TOGUT, SEGAL & SEGAL LLP

Bankruptcy Conflicts Counsel for Delphi Corporation, *et al.*,  
Debtors and Debtors in Possession  
One Penn Plaza, Suite 3335  
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Delphi Legal Information Hotline:  
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International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re: :  
: Chapter 11  
DELPHI CORPORATION, *et al.*, : Case No. 05-44481 [RDD]  
: Debtors. : Jointly Administered  
: :  
-----x

**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO  
PROOF OF CLAIM NUMBER 11743 (TI GROUP AUTOMOTIVE SYSTEMS, LLC)**  
("STATEMENT OF DISPUTED ISSUES –TI GROUP AUTOMOTIVE SYSTEMS, LLC")

Delphi Automotive Systems LLC ("DAS LLC") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11743 (the "Proof Of Claim") filed by TI Group Automotive Systems, LLC ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On July 27, 2006, Claimant filed proof of claim number 11743 ("Proof Of Claim No. 11743") against DAS LLC for goods sold and services performed. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$1,777,501.48 (the "Claim").

3. On August 14, 2006, Claimant transferred Proof of Claim No. 11743 to APS Clearing, Inc. pursuant to a notice of transfer (Docket No. 4900). Subsequently, on August 14, 2006, APS Clearing, Inc., transferred Proof of Claim 11743 to JPMorgan Chase Bank, N.A., pursuant to a notice of transfer (Docket No. 4901).

4. On November 15, 2006, the Debtors objected to Proof of Claim No. 11743 pursuant to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452).

5. On May 10, 2007, the Debtors objected to Proof of Claim No. 11743 pursuant to Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E)

Untimely Claims And Untimely Tax Claims, and (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825).

6. On October 29, 2007, the Debtors objected to Proof of Claim No. 11743 pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738).

7. On November 20, 2007, Claimant filed its Response Of TI Group Automotive Systems, LLC To Debtors' Twenty-Second Omnibus Objection To Claims. (Docket No. 11000).

#### Disputed Issues

A. DAS, LLC Does Not Owe Claimant The Amount Asserted In Proof Of Claim Number 11743

8. Claimant asserts in Proof Of Claim No. 13183 that DAS LLC owes Claimant a total of \$1,777,501.48 for goods sold and services provided. DAS LLC has reviewed the information attached to the Proof Of Claim and the Response and disputes that it owes the amount asserted in the Proof of Claim.

9. On or about November 5, 2005, Claimant sought to exercise its rights of setoff with respect to amounts owing to DAS LLC (the "Setoff"). On or about May 1, 2006, DAS LLC and the Claimant resolved the Setoff through a stipulation (the

"Stipulation") that authorized the exercise of the Setoff in the amount of \$3,612,439. The Stipulation further set a range for the Claim based upon the reconciliation of the Claim to date. Because the reconciliation of the Claim as of the date of the Stipulation indicated that the Claim would be no lower than \$1,294,581.00, the Stipulation provides that the Claim may be allowed in an amount no greater than \$1,777,501.48 and no lower than \$1,294,581.00. The Stipulation contemplated that Claimant would provide proofs of delivery and invoices to establish its Claim in any amount greater than \$1,294,581.00.

10. Since then, Claimant has asserted that it is owed \$1,777,501.48, \$632,080.72 of which is based on the sale of goods for which Claimant did not provide proofs of deliveries. Delphi's General Terms And Conditions governing its dealings with suppliers require that suppliers "promptly forward the original bill of lading or other shipping receipt with respect to each shipment as Buyer instructs." See General Terms And Conditions at 2.1. Because Claimant has not provided these proofs of delivery, DAS LLC does not have a record of receiving the goods and therefore the Claim should be allowed in the minimum amount of \$1,294,581.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the

Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 11743 in the amount of \$1,294,581 as a general unsecured non-priority claim against the estate of DAS LLC, and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, *et al.*  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger  
NEIL BERGER (NB-3599)  
A Member of the Firm  
One Penn Plaza  
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## **EXHIBIT L**

Company	Contact	Address1	Address2	City	State	Zip
SPCP Group, L.L.C., As Assignee of Textron Fastening Systems, Inc.	Attention: Brian Jarmain	Two Greenwich Plaza, 1st Floor		Greenwich	CT	6830
Klestadt & Winters, LLP	Attention: Tracy L. Klestadt, Esq.	292 Madison Avenue, 17th Floor		New York	NY	10017-6314
Goldman Sachs Credit Partners L.P.	Attention: Pedro Ramirez	c/o Goldman Sachs & Co.	30 Hudson, 17th Floor	Jersey City	NJ	7302

## **EXHIBIT M**

Company	Contact	Address1	City	State	Zip
Dreier LLP	Attention: Maura I. Russell, Esq. Paul Traub, Esq. Anthony B. Stumbo, Esq. Brett J. Nizzo, Esq.	499 Park Avenue-14th Floor	New York	NY	10022
SPCP Group, L.L.C. As Assignee of Key Plastics LLC	Attention: Brian Jarman	Two Greenwich Plaza, 1st Floor	Greenwich	CT	6830

## **EXHIBIT N**

Company	Contact	Address1	Address2	City	State	Zip
The Goodyear Tire & Rubber Company		Law Department	1144 East Market Street	Akron	OH	44316
JPMorgan Chase Bank, N.A.	Attention: Stanley Lim	270 Park Avenue, 17th Floor		New York	NY	10017
Brouse McDowell L.P.A.	Attention: Alan M. Koschik, Esq.	1001 Lakeside Avenue, Suite 1600		Cleveland	OH	44114

## **EXHIBIT O**

Company	Contact	Address1	Address2	City	State	Zip	Country
ExxonMobil Business Support Center	Attention: Andria Goguen	120 McDonald Street		Saint John	NB	E2J 1M5	CA
Peper Hamilton LLP	Attention Bonnie MacDougal Kistler, Esq. Anne Marie Aaronson, Esq.	3000 Two Logan Square	18th and Arch Streets	Philadelphia	PA	19103	

## **EXHIBIT P**

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Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
United Telephone Company of Ohio	M/S	P.O. Box 7971	Shawnee Mission	KS	66207-0971
Bryan Cave LLP	Attention: Lawrence P. Gottesman, Esq. Michele K. McMahon, Esq.	1290 Avenue of the Americas	New York	NY	10104

## **EXHIBIT Q**

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Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
Reed Smith, LLP	Attention: Elena Lazarou, Esq.	599 Lexington Avenue	New York	NY	10022
Reed Smith Sachnow & Weaver	Attention: Arelene N. Gelman, Esq.	10 South Wacker Drive, 40th Floor	Chicago	IL	60606

## **EXHIBIT R**

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Delphi Corporation  
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Yazaki North America, Inc.	Attention: Dawn Reamer	6601 Haggerty Road		Canton	MI	48187
Hodgson & Russ	Attention: Stephen H. Gross, Esq.	60 East 42nd Street	37th Floor	New York	NY	10165

## **EXHIBIT S**

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Delphi Corporation  
Special Parties

Company	Contact	Address1	City	State	Zip
Clark Hill PLC	Attention: Robert D. Gordon, Esq.	500 Woodward Avenue, Suite 3500	Detroit	MI	48226-3435